



NORFOLK

Office of the City Attorney

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July 19, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
First Team Auto Norfolk, LLC

R-17

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to First Team Auto Norfolk, LLC in the amount of \$31,361.65 based upon the overpayment of its Business License Tax for the tax year 2015, resulting in a refund due of \$31,361.65, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

First Team Auto Norfolk, LLC

Account Number

828727/914758

July 7, 2016

Overview: First Team Auto Norfolk LLC overpaid its 2015 BPOL tax. The taxpayer made an error computing its gross receipts. Taxpayer reported more in gross receipts than the business made in 2014. The taxpayer overpaid their BPOL tax in the amount of \$31,361.65. See the attached letter.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

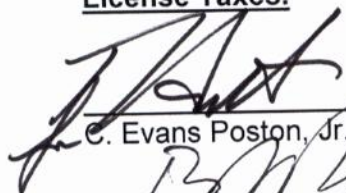
This refund reduces business license tax revenue by **\$31,361.65** for the 2017 fiscal year.

Conclusion:

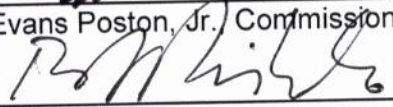
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of **\$31,631.65**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$31,361.65 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes**.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

7/7/16
Date
7/7/16
Date

7/8/2016MR

Form and Correctness Approved:

By

Office of the City Attorney

Contents Approved:

By

Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 31,361.65	10001040104101
Refund	Account
\$ 2,665.74	10001040104101
Interest	Account

Director of Finance

7/10/16
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO FIRST TEAM AUTO NORFOLK, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR THE TAX YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business license tax was erroneously overpaid by First Team Auto Norfolk, LLC for the tax year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981;

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$31,361.65, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$31,361.65, plus interest at the rate established by applicable law, is hereby appropriated for a refund to First Team Auto Norfolk, LLC for the tax year 2015.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to First Team Auto Norfolk, LLC in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.